Ordinance No. 16-22

Subject: Repeal and Adoption of the Calvert County Drum Point Special Taxing District

Page 1 of 3

ORDINANCE

For the Purpose of Extending the Period of Time During Which a Special Taxing District Within the Drum Point Subdivision Shall Remain in Effect and for Reducing the Amount of the Annual Assessment of the Special Tax

Recitals

WHEREAS, pursuant to authority granted in Title 4 of the <u>Code of Public Local Laws of Maryland</u>, *Article 5*, (Calvert County), the County Commissioners of Calvert County, Maryland are empowered to establish special taxing districts in Calvert County to furnish and provide special privileges or benefits to persons in those districts;

WHEREAS, the Drum Point Property Owners' Association, Inc. (hereinafter, "DPPOA") has previously sought and obtained approval to create a Special Tax District for the residents of the Drum Point subdivision, most recently by Ordinance 43-12, which Special Tax District expires June 30, 2016;

WHEREAS, the County Commissioners of Calvert County, Maryland have been presented evidence that the current Special Tax District for the residents of Drum Point has an unexpended balance that DPPOA has asked be carried forward pursuant to Section 4-103(d)(1)(i) of the Code of Public Local Laws of Maryland, Article 5, (Calvert County);

WHEREAS, DPPOA has petitioned to carry forward the unexpended balance and for the renewal and extension of that Special Tax District for an additional one (1) year with an annual levy against each property of Drum Point in the amount of One Hundred Fifteen Dollars (\$115.00)per annum, per lot;

WHEREAS, a public hearing was duly advertised and held on June 30, 2016 to consider the Petition of DPPOA to extend the Special Tax District; and

WHEREAS, following the public hearing upon the Petition of DPPOA to extend the Special Tax District and upon consideration of all the testimony received at the hearing and subsequent open record period, the County Commissioners of Calvert County, Maryland have determined that it is in the best interest of the residents of Drum Point to carry forward the unexpended balance of the current Special Tax District and extend the existing Special Tax District for one (1) year with an annual levy of One Hundred Fifteen Dollars (\$115.00) per lot, per year, which levy is less than the current Special Tax District.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Calvert County, Maryland, that Article VI, Chapter 136 of the <u>Code of Calvert County</u>, **Be and** the same hereby Is repealed and re-enacted with amendments as follows:

22-16 Ordinance No. 18-72

Subject: Repeal and Adoption of the Calvert County Drum Point Special Taxing District

Page 2 of 3

ARTICLE VI Drum Point Special Taxing District

§ 136-27. Annual Assessment.

- A. An annual assessment in the amount of One Hundred Fifteen Dollars (\$115.00) is levied against each recorded lot within the taxing district. The annual assessment shall be for the fiscal year that commences on July 1, 2016.
- B. A recorded lot shall be any numbered lot shown on any recorded subdivision plat of the Drum Point Subdivision or any lot created by the combination of any originally recorded lots, provided that such combination has been duly recorded among the Land Records of Calvert County.
- C. Any recorded lot that has received a tax credit under Article 5 of this Chapter and any lot titled in the name of the Drum Point Property Owners' Association shall be exempt from the levy of the special tax.
- D. The special tax levied by the Article shall be included with the annual real property taxes levied by the Collector of Taxes for Calvert County and is to be collected in the same manner as other real property taxes are collected.
- E. The Special Taxing District shall remain in existence for one (1) year beginning with the 2017 fiscal year that commences on July 1, 2016.

§ 136.28. Administration of Funds.

- A. The funds paid to the Collector of Taxes for Calvert County shall be returned to the Drum Point Property Owners' Association for construction of the improvements and other approved uses.
- B. Before any funds generated by the Special Taxing District are paid over to the Drum Point Property Owners' Association, the Drum Point Property Owners' Association and the Board of County Commissioners shall enter into an agreement outlining the administration of the Special Taxing District. The agreement shall include a plan of the road and infrastructure improvements to be undertaken, a general operating budget, a capital improvements budget and provisions for an audit of taxing district funds. The agreement may also include any other provisions that the Board of County Commissioners deems essential for the proper implementation of the Special Taxing District.

BE IT FURTHER ORDAINED by the Board of County Commissioners of Calvert County, Maryland, that this Ordinance shall take effect upon execution and recording of this Ordinance without publication of a fair summary.

Ordinance No. 16

Subject: Repeal and Adoption of the Calvert County Drum Point Special Taxing District

Page 3 of 3

DONE, this 30th day of County Commissioners of Calvert Coun	
Aye: Nay: Absent/Abstain:	
ATTEST:	BOARD OF COUNTY COMMISSIONERS OF CALVERT COUNTY, MARYLAND
Maureen Frederick, Clerk	Evan K. Slaughenhoupt Jr., President Tom Hejl, Vice President
Approved for form and legal sufficiency by:	Mike Hart
John B. Norris, III, County Attorney	Pat Nutter
Received for Record	Steven R. Weems day ERS
Bathy P. Smith	